



State of Tennessee

Justin P. Wilson, State Comptroller

For Immediate Release:

Former Warren County Color Guard Instructor Responsible for Missing Funds

A woman who once served as the color guard instructor at Warren County High School was responsible for using more than \$3,400 in band booster club funds for her personal benefit, according to a recent report from the Comptroller of the Treasury's Division of Municipal Audit.

The auditor's report noted that between August 25, 2009 and July 31, 2010 the former color guard instructor either disbursed or withdrew \$3,465 from a band booster bank account for her personal benefit. These transactions included 15 ATM withdrawals totaling \$2,340, a cash withdrawal from a bank branch in the amount of \$500, and 13 debit card transactions totaling \$625. The former instructor, Jennifer Fisher, was indicted last month by the Warren County Grand Jury on one count of theft over \$1,000.

The Comptroller's report mentioned other funds belonging to the band boosters which were missing but could not be traced to any specific individual. The investigative report notes that total collections deposited into the booster club's bank account by the former treasurer from two fundraisers held during the summer of 2009 were \$1,898 less than documented collections shown in business records prepared by the former treasurer. Additionally, the band boosters' concession sales during the fall of 2009 were \$5,798 less than expected, based upon a profit analysis.

As a result of the significant lack of appropriate safeguards and oversight by booster club officers indicated in the report, there were more than \$12,000 in disbursements which had no supporting documentation in the band booster financial records in addition to the missing collections from concession stand operations and other funds that were apparently collected but not deposited into the booster club's bank account.

The report further details how, as a condition for participating in the school band and color guard, members and/or their parents were required to pay monthly fees (or dues) to the band

booster club – a practice that is contrary to state laws requiring all money received from any source for a school-sponsored activity to be accounted for by the school and deposited into the school's bank account.

To view the full report, go to:

<http://www.comptroller.tn.gov/Repository/MA/Investigative/warrencountyhighschool.pdf>

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